

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**July 15, 2004**  
**Grandover Resort and Conference Center**  
**Greensboro, NC**

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**MEMBERS ATTENDING:** Norwood G. Clark, Jr., CPA, President; Leonard W. Jones, CPA, Vice President; Arthur M. Winstead, Jr., CPA, Secretary-Treasurer; O. Charlie Chewning, Jr., CPA; Scott L. Cox, CPCU, CIC; Jordan C. Harris, Jr.; and R. Stanley Vaughan, CPA.

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; and Noel L. Allen, Legal Counsel.

**GUESTS:** James T. Ahler, Executive Director, NCACPA; Sharon Bryson, Deputy Director, NCACPA; and Tom Chenoweth, CPA, Highland Publishing Company.

**CALL TO ORDER:** President Clark called the meeting to order at 10:04 a.m.

**MINUTES:** The minutes of the June 22, 2004, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The financial statements for June 2004 were accepted as submitted.

**NATIONAL ORGANIZATION ITEMS:** The Board reviewed the NASBA Examination Review Board's memorandum which stated that boards of accountancy could rely on the results of the scoring process and on the reasonableness of the content area performance profiles for the April/May 2004 Uniform CPA Examination testing window.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** Mr. Vaughan moved and the Board approved the following recommendations of the Committee:

200104-020 - Dewanda Dalrymple; Dalrymple & Grant, CPA, PLLC - Approve the signed Consent Order (Appendix I).

200310-071 - Approve a Notice of Hearing for September 20, 2004, at 10:00 a.m.

9802-013 - Close the case without prejudice.

200402-008 - Close the case without prejudice.

Messrs. Vaughan and Jones moved to approve the Emergency Order for Revocation for Jerry Uriah Britt and Jerry U. Britt, CPA, P.A., Case No. 200103-011 and Case No. 200106-054. Motion passed with seven (7) affirmative and zero (0) negative votes (Appendix II).

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:**

Mr. Cox moved and the Board approved the following recommendations of the Committee:

**Transfer of Grades Applications - The following were approved:**

Lee Edward Knott III  
Daniel O. Morrow  
Lewis Edwin Williams

**Original Certificate Applications - The following were approved:**

Eric Bernard Almond  
Kenneth Cornelius Barnette  
Lori Beth Bohannon  
Melissa Carrington Brammer  
Nina Abaeva Burger  
Kelly Hasick Burns  
Phillip Leopold Cadolino  
Linda Slaydon Cary  
Karen L. Cranford  
Allison Stafford Doyle  
Patrick David Freeman  
Susan Gentry  
Marcus Darnell Green  
Rachel Ruberg Hardy  
Megan M. Hauser  
Jennifer Elizabeth Heim  
Jeffrey Todd Hinshaw  
Shannon Holder Hobby  
William Preston Humphreys IV  
Tiffany Anne Jackson  
Jon Craig Kaempfer  
Kristen Beck King

Lee Edward Knott III  
Jason Russell Lewis  
Robert Sidney Lindenberg  
Revill Ramsey Mallory  
Vincent Elmore Mason III  
Tanya Nadkarni Maturino  
Daniel O. Morrow  
Nancy Leigh Motley  
Holly L. Neal  
Justin Robert Pasfield  
Allison Hope Perry  
Rosa M. Pyle-Thornton  
R. Mark Ritchie  
Melissa B. Robinson  
Katherine Henriksen Shubert  
Alicia Dawn Silver  
Angel Townsend Starnes  
Charles Murray Tate Jr.  
Robin Lynn Weavil  
Lewis Edwin Williams  
Brian Eugene Wise

**Reciprocal Certificate Applications - The following were approved:**

Steve Randolph Barton  
Glenda J. Blasko  
Elizabeth Bass Broadway  
David S. Burnett  
Jeffrey Dean Clevinger  
Rajarshi Mandarak Desai  
Mark Thomas DeVincentis

Brian Russell Dubay  
Mark Vernal Erickson  
Stephanie Lynne Ferguson  
David Gerard Fix  
William Wayne Hodge  
Michael William Jackson  
Erik C. Lioy

Shari J. Mauk  
Michael John Miller  
Jeffrey H. Moon  
Tammy A. Moon  
Jacqueline Mary Morlando  
Timothy Scott Naylor

Michael Lee Richards  
Jeremy Michael Sawyer  
Charles Thomas Smith III  
Slater R. Solomon  
Christopher Ross Steinmann

**Temporary Permits** - The following temporary permits were approved by the Executive Director and ratified by the Board:

Tara Ann Edwards T03048  
Jason A. Enoch T03049  
Robert W. Johns T03050  
Carl Player Patterson T03051  
Jeffrey Smith Greenway T03052  
Tara Mechelle Sherbert T03053  
Austin Penn Wachter T03054

**Reinstatements** - The following were approved:

Kimberly Ann Gough #25860  
Andra Moore Martin #15307

**Firm Registrations** - The following professional corporations and professional limited liability companies were approved by the Executive Director and ratified by the Board:

LYNETTE J. ANDERSON, CPA, P.A.  
D.E. Gatewood and Company  
LEWIS & ASSOCIATES, P.C.  
AMBY H. PARRISH, CPA, P.C.  
Carl P. Patterson, CPA, PLLC  
GENE L. SCALVINI, CPA, P.C.  
Suzan H. Sluder, CPA, PA  
Darin Stafford, CPA, P.C.  
STEVE WOOD CPA. P.C.

**Reclassifications** - The Committee approved the request for retired status submitted by Robert Stanley Vaughan (#2351) because he is completely retired and does not receive any earned compensation for current personal services in any job whatsoever.

**Extension Requests** - The Committee approved Jon T. Vincent (#17136) for extension for completion of CPE until February 9, 2004.

## Peer Review Matters

The firms listed below have not completed a quality review, and it is now more than 120 days late. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation:

Jerry U. Britt CPA PA

Jerry Uriah Britt #13952

Ronald F. Finger CPA #9231

John R. Gay CPA #10903

David N. Hemphill CPA #11778

Keenan Smits & Associates

Larry E. Vangen #28882

Jim Petersen CPA #26550

Thomas R. Sawyer CPA #27005

The firms listed below have not submitted firm renewals or termination notices more than 120 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation:

Archerd & Cuthbertson PLLC

Charles W. Archerd #26371

Condit & Associates PLLC

Stephen R. Lillie #30021

J. Christen Rasmussen CPA #8638

**Examinations** - The Committee reviewed and approved the following staff approved applicants to sit for the CPA Examination:

Russell Glenn Allen

Jibolu Gbadebo Ayodele

Michelle Adams Blackwelder

Amy Catherine Bonnette

Sally Joeline Boseman

Kendra Leslie Brewer

Staci Suzanne Brown

Robert Leonard Brue

Nathan Alden Chrisawn

Brandy Bumgarner Cline

Marysol Diaz Colon

Stephanie Michelle Couch

Taunya Lynn Craig

Mary Murray Croom

Sherif M. Degheidy

Joshua Thomas Downs

Julie Denise Durham

Charles Taylor Elks

Amy Michele Essick

Gerald Wayne Falls

Steven Burrell Farrar

Sharon Faith Freeman

Emily Reigle Gehlbach

Amy Lynn Glover

James Edward Good

Ivar Reinhart Gram II

Adam James Greiner

Holly Eden Gresehover

Julie Suzanne Hager

Cynthia Hartis Haigler

Mohammad F. Haque

Evelyn Joyce Hickman

Karen Lynn Hogan

Michael Stuart Ives Jr

Holly Beth Johnson

Brandon Craig Kimball

Heidi Kinen  
Kelly Lynn Kiser Battle  
Niketu Girdharlal Kothadia  
Sheila Hunter Langston  
Ryan Jeremy Love  
Scott Duane McClure  
Jillianne Cox McGlamery  
Thelma S. McGuire  
Kimberly Bunce McIlwain  
Kerri G. McNeill  
Lauren Brooke McSwain  
Jennifer Lyn Meeks  
Amber Renae Monahan  
Joshua T. Munsey  
Kelly Dorri Neely  
Anthony Ryan Newton  
Leah Beth Payne Noel

Kelly Renee Roberts Pesanka  
Elizabeth Anne Peterson  
Theresa Combs Rhodes  
James William Roland  
Lyudmila Rudnitsky  
Jason Michael Shepherd  
Sara Wehman Shodd  
Kaysie Michelle Silver  
Calvin Earl Slade  
Preston Mark Stainback  
Layla Christina Stout  
Lauren Corinne Stuart  
Suzanne Marie Toruk  
Karin Hite Ventura  
Kimberly Leigh Williams  
Michal Ellen Yarborough

**Rescind Form of Practice Statement** - Larry E. Widis (#12798) signed a Form of Practice Statement due to his employment. However, due to a change in Mr. Widis' employment, staff recommended that the statement be rescinded. The Committee approved staff recommendation.

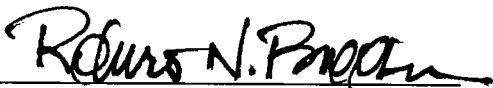
**RESOLUTION:** President Clark read a Resolution of Appreciation for R. Stanley Vaughan's service to the Board. President Clark instructed the Executive Director to make the Resolution a part of the minutes (Appendix III).

**OATH OF OFFICE:** Michael C. Jordan, CPA, was sworn the Oath of Office by President Clark.

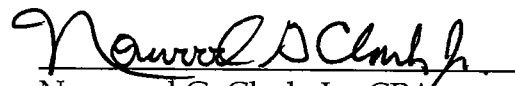
**ADJOURNMENT:** Messrs. Jones and Jordan moved to adjourn the meeting at 11:00 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks  
Executive Director



Norwood G. Clark, Jr., CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: 200104-020



IN THE MATTER OF:

Dewanda S. Dalrymple, #17790  
Dalrymple & Grant, Certified Public  
Accountants, PLLC  
Respondents

SUPPLEMENTAL  
CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent Dewanda S. Dalrymple (Respondent Dalrymple) is the holder of North Carolina certificate number 17790 as a Certified Public Accountant.
2. Respondent Dalrymple & Grant, Certified Public Accountants, PLLC (hereafter "Respondent firm"), is a licensed certified public accounting firm in North Carolina.
3. In November of 2001, the Board approved a Consent Order with Respondents regarding deficiencies in audits performed by Respondents.
4. Said Consent Order required that Respondents obtain pre-issuance reviews of all audits prepared by Respondent Dalrymple or prepared on behalf of Respondent firm for two (2) years from the date of said Consent Order and until Respondent firm received an unqualified opinion for a peer review which included a review of an audit.
5. A peer review report issued in May of 2002 found deficiencies in attest services being provided by Respondents. The North Carolina Peer Review Executive Committee accepted the peer review report and mandated that Respondent obtain, by May of 2003, a follow-up review of Respondent firm's review and compilation engagements.
6. The follow-up review noted compliance issues in the reviewed compilations and reviews which the reviewer characterized as "careless errors."
7. Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

Consent Order - 2

Dewanda S. Dalrymple

Dalrymple & Grant, Certified Public Accountants, PLLC

1. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondents' actions as set out above constitute violations of NCGS 93-12 (9)e and 21 NCAC 8N .0201, 8N .0209, 8N .0212, and 8N .0403.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent firm shall obtain pre-issuance review of all reviews and compilations, including work papers, prepared by Respondent Dalrymple or prepared on behalf of Respondent firm until Respondent firm receives an unqualified opinion for a peer review which includes a review of reviews and compilations as well as audits. If said peer review does not include a review of reviews and compilations, Respondent firm shall continue to obtain pre-issuance review of each review and compilation until a peer review has been obtained that reviews reviews and compilations. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent firm may not use the same individual to perform both the peer review and any pre-issuance reviews.

CONSENTED TO THIS THE 14<sup>th</sup> DAY OF June, 2004.

Dewanda S. Dalrymple  
Respondent Dalrymple

Dalrymple & Grant, Certified Public Accountants, PLLC  
Respondent Dalrymple & Grant, Certified Public Accountants, PLLC

APPROVED BY THE BOARD THIS THE 15 DAY OF JULY, 2004

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: Norman S. Clark, Jr.  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: #s: 200103-011 and 200106-054

IN THE MATTER OF:  
Jerry Uriah Britt, #13952  
Jerry U. Britt, CPA, P.A.  
Respondents

EMERGENCY ORDER  
FOR REVOCATION

Upon substantial evidence, the Board finds that Respondents have engaged in general and specific conduct demonstrating that Respondents are no longer qualified or fit to continue respectively to hold a certificate as a Certified Public Accountant or to hold a license as a CPA firm. Specifically, during the relevant period of time through and including the present, while Respondents have been licensees and have been engaged in rendering accounting services to the public, there is substantial unrefuted evidence that Respondent committed each of the following acts or omissions in violation of the North Carolina accountancy laws and rules (GS §93-12 (8c), 93-12 (9)e, and 21 NCAC 8M .0105 (a), 8N.0203 (b)(1) and (3), and previous Board Rule 8M .0102 (b):

1. Respondent Jerry Uriah Britt (hereinafter "Respondent Britt") is the holder of North Carolina certificate number 13952 as a Certified Public Accountant.
2. Respondent Jerry U. Britt, CPA, P.A. (hereinafter "Respondent firm") is a licensed certified public accounting professional corporation in North Carolina. Respondent Britt is the president and sole shareholder of Respondent firm.

Count 1 - Failure to Comply with Board Orders

3. In August of 2001, Respondent Britt entered into a Consent Order with the Board regarding attest services that he provided through Respondent firm to three North Carolina towns. In addition to other requirements, that Consent Order mandated that Respondent Britt obtain pre-issuance reviews of all governmental audits completed by Respondent Britt or Respondent firm during the period from August 20, 2001, through March 20, 2003. However, Respondent Britt failed to comply with the pre-issuance review requirements of the August 2001 Consent Order.
4. In September of 2003, Respondent Britt signed a Supplemental Consent Order agreeing to obtain pre-issuance reviews of all audits until such time as Respondent firm receives an unmodified opinion on a peer review which includes at least one governmental audit.



5. On October 22, 2003, Board staff served Respondent Britt with a copy of the Supplemental Consent Order approved by the Board at its October 20, 2003, meeting. Accompanying the Supplemental Consent Order was a letter from the Board reminding Respondent Britt that, pursuant to the terms of the Supplemental Consent Order, he was required to have pre-issuance reviews of all audits until the Board received and accepted an unmodified peer review report which included at least one governmental audit. In said letter, Respondent Britt was also reminded that he must obtain Board approval of any pre-issuance reviewer and that the reviewer would need to provide the Board with a copy of the reviewer's report and any comments.
6. On January 13, 2004, Board staff received a telephone call from the North Carolina Local Government Commission (LGC) regarding Respondent Britt's pre-issuance review of the Town of Mt. Olive's 2003 audit. The LGC subsequently provided to Board staff a copy of a January 15, 2004, letter from the LGC to Respondent Britt regarding corrections to the 2003 Mt. Olive audit and asking Respondent Britt for a copy of the pre-issuance review report.
7. On February 19, 2004, Board staff wrote to Respondent Britt regarding the attest services that he was providing to clients and his explanation as to how he was in compliance with the pre-issuance review requirement as mandated by his Supplemental Consent Order.
8. On March 17, 2004, Board staff sent a second letter to Respondent Britt's last known business address by certified/return receipt mail requesting his response to Board staff's February 19, 2004, letter. The letter was received and signed for by a representative of Respondent firm on March 18, 2004.
9. On April 13, 2004, Board staff received Respondent Britt's response to Board staff's February 19, 2004, letter. In said response, Respondent Britt stated that he had prepared at least one audit during 2003 but Respondent Britt did not explain how he had complied with the Supplemental Consent Order.
10. After Board staff requested additional information in a letter dated April 16, 2004, Respondent Britt replied, in a letter dated April 30, 2004, that he had not obtained a pre-issuance review of the audit because the audit was already late. Respondent Britt claimed that his delay was caused by a delay in receiving information from the Town of Mt. Olive.

Count 2 - Failure to Comply with State Quality Review

11. On February 3, 2004, Board staff received a 2004 renewal for Respondent firm submitted by Respondent Britt. Respondent Britt and Respondent firm failed to submit, with the renewal for Respondent firm, information showing compliance with the Board's State Quality Review (SQR) program as mandated by previous Board Rule 21 NCAC 8M .0102 (b) which was required to be completed by December 31, 2003.
12. On February 18, 2004, Board staff sent a letter, by certified/return receipt mail, to Respondent firm and Respondent Britt's last known business address requesting that Respondents provide the Board with documentation proving compliance with the Board's SQR program. Respondents signed the return receipt card on February 19, 2004.
13. To date, no response has been received from either Respondent regarding the SQR for Respondent firm.
14. In light of the potential irreparable harm to the public, as well as the seriousness of Respondent Britt's failure to comply with the original Consent Order, continued failure to comply with the Supplemental Consent Order, failure to ensure that Respondent firm completed a SQR, and in light of Respondents' continued and flagrant violations of Board Orders and Board Rules; the Board finds that the public welfare requires emergency action.

The Board therefore issues this Emergency Order, pursuant to N.C.G.S. §150B-3(c), to revoke Respondent Britt's certificate as a Certified Public Accountant and to revoke the firm registration for Respondent firm. This Order is effective immediately at the time of service of this Order upon the Respondents, and shall remain in effect until this proceeding, pursuant to NCGS §150B, may be concluded. This Order shall constitute the Notice of Hearing to be held for this matter in the Board Office on September 20, 2004, at 10:00 a.m.

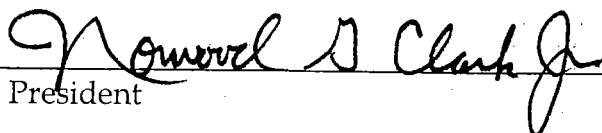
Adopted by a vote of 7 to 0 by the Board on this the 15<sup>th</sup> day of July, 2004.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BOARD  
SEAL

BY:

President



# NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS



## RESOLUTION

*WHEREAS, R. Stanley Vaughan has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 1998;*

*WHEREAS, during his tenure he served as President and Vice President of the Board; Chair of the Executive Committee, Chair of the Professional Standards Committee, and a Member of the Personnel Committee;*

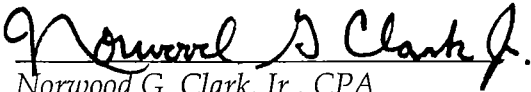
*WHEREAS, he has represented the Board and the profession through his service on committees of the National Association of State Boards of Accountancy, the American Institute of CPAs, and the North Carolina Association of CPAs;*

*WHEREAS, during his tenure he has served faithfully and tirelessly, and has risen as a leader in his profession and is an eloquent spokesman for the best interest of the public and the profession;*

**BE IT THEREFORE RESOLVED** that the members of the North Carolina State Board of Certified Public Accountant Examiners thank R. Stanley Vaughan for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

*This the 15<sup>th</sup> day of July 2004.*

North Carolina State Board of  
Certified Public Accountant Examiners

  
Norwood G. Clark, Jr., CPA  
President

